

## **Frederick Nicely**

Panel: Tax simplification

## **Biography**

Fred Nicely is Senior Tax Counsel for the Council On State Taxation. Nicely's role as Senior Tax Counsel at COST extends to all aspects of the COST mission statement: "to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities." Before joining COST Nicely served in the Ohio Department of Taxation for four years as *Deputy Tax Commissioner over Legal*, and for the prior seven years as the Department's *Chief Counsel*.

He is a frequent speaker and author on Ohio's tax system and on multistate tax issues generally. Nicely also has extensive experience in public utility tax law, having served as an administrator of the Department's public utility tax division. Nicely's undergraduate degree in psychology (with a concentration in accounting) is from the Ohio State University. He obtained his MBA and JD from Capital University in Columbus, Ohio.